

Module description

Field of study: *Business, Management and Services*

Degree course: *Bachelor of Science HES-SO in International Business Management*

1. Title of module	Accounting III	2025-26
Code: 3023	Type of course: <input checked="" type="checkbox"/> Bachelor's <input type="checkbox"/> Master's <input type="checkbox"/> MAS <input type="checkbox"/> DAS <input type="checkbox"/> CAS <input type="checkbox"/> Other: ...	
Level: <input type="checkbox"/> Basic module <input type="checkbox"/> Further studies module <input checked="" type="checkbox"/> Advanced module <input type="checkbox"/> Specialised module <input type="checkbox"/> Other: ...	Characteristic: <input checked="" type="checkbox"/> Module where failure may lead to final dismissal from the degree course in accordance with Art.25 of the Framework directives on the Bachelor and Master degrees at the HES-SO	
Type: <input checked="" type="checkbox"/> Main module <input type="checkbox"/> Module linked to main module <input type="checkbox"/> Optional or subsidiary module <input type="checkbox"/> Other: ...	Time schedule: <input checked="" type="checkbox"/> Module over 1 semester <input type="checkbox"/> Module over 2 semesters <input checked="" type="checkbox"/> Spring semester <input type="checkbox"/> Autumn semester <input type="checkbox"/> Other: ...	

2. Organisation

ECTS credits 4

Language:

<input type="checkbox"/> French	<input type="checkbox"/> Italian
<input type="checkbox"/> German	<input checked="" type="checkbox"/> English
<input type="checkbox"/> Other: ...	

3. Prerequisite

- To have validated the module
 To have followed the module
 No prerequisite
 Other: to have validated the first-year assessment

4. Skills to be gained / general learning objectives

Objectives for the course: Principles in International and Sustainable Finance

At the end of this course, students should be able to:

- Characterise main financial institutions.
- Describe how the international financial system is organised.
- Evaluate their implications for the financial market and the economy.
- Identify and present the new trends in sustainable finance as well as the sustainability regulation.
- Evaluate their implications for the financial market and the economy.
- Summarize main sustainable investment strategies and classify them based on their respective characteristics.
- Analyse and compare various sustainable investment strategies.
- Build your own sustainable investment strategies and justify them in relation with new trends and regulation.

Objectives for the course: Corporate Governance and Risk Management

This course focuses on fundamental Corporate Governance and Enterprise Risk Management concepts and control mechanisms within organizations in line with international standards and best practices (COSO, ISO, IIA, etc.).

At the end of this course, students should be able to :

- At the end of this course, students should be able to understand and discuss :
- What Corporate Governance is and why it matters
- How stakeholders can shape or influence a Firm's Corporate Governance
- The respective roles and responsibilities of stakeholders
- The warning signals that should be recognized and heeded
- How General Assemblies, Boards, Activist Investors, Internal and Statutory Auditors operate
- How to improve Corporate Governance and Risk Management
- Understand what risk is and how to manage it in a business organization
- Know how to implement a risk management process
- The main risks against which to devise a Risk Management approach
- Draw lessons from real-life Case Studies of Corporate Governance and Risk Management

5. Teaching and content

Course: Principles in International and Sustainable Finance

1. The International financial system
2. Exchange rate and international trade
3. International capital flows
4. Externalities, sustainable development goals and regulation
5. Sustainable long-term value creation
6. Sustainable equity investing
7. Sustainable bond investing
8. New forms of lending and risk management

Course: Corporate Governance and Risk Management

This course focuses on fundamental Corporate Governance and Risk Management concepts and control mechanisms within organizations in line with international standards and best practices.

After an introduction aimed at illustrating the importance and expressions of Corporate Governance / Risk Management in anyone's professional lives (regardless of individual career and industry choices) – and the sharing of experiences made, the following topics will be covered :

The players involved in the Corporate Governance of a Firm

- a) External and internal stakeholders
- b) Conflicts of Interests between Stakeholders / consequences for Corporate Governance
- c) Legal & Regulatory frameworks, Articles of association, Shareholders' Agreements
- d) General Assemblies
- e) Focus on the particular role of the Board and its Committees

Frequent issues of Corporate Governance

- a) Agent-Principal problem
- b) Shareholders' voice considerations, Activist investors, proxy contests
- c) Shareholder-based vs. Stakeholders-based Governance models

Roles & responsibilities of Stakeholders towards best-practice Corporate Governance

- a) Best practices
- b) Warning signals to be observed

Corporate Governance and Risk Management approaches

- a) Rules, Best practices and Benchmarks
- b) Risk management process
- c) Identification, Prevention, Early Detection, Mitigation of Risks to be managed

Risk Management : Main types of risks

- a) Money Laundering
- b) Fraud
- c) Corruption / illegal business practices
- d) Unethical business practices
- e) Excessive compensation of executives
- f) Predatory management by owners

Risk Management : Main tools and approaches

- a) Internal Company Regulations, internal procedures
- b) Internal Audit
- c) Statutory Audit and Regulatory Audits
- d) Inclusion of Business Ethics, Corporate Values and Sustainability standards

6. Assessment and validation methods

Each course syllabus available on the moodle plateforme Cyberlearn describes the assessment and validation methods.

7. Reassessment requirements

- Reassessment possible
- No reassessment
- Other (please specify): ...

7a Reassessment requirements (if module is repeated)

- Reassessment possible
- No reassessment
- Other (please specify): ...

other reassessment modalities

Reassessment if the module grade is between 3.5 (included) and 3.9 (included).

After reassessment, the maximum grade is 4.0